



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street
Hartford CT 06106-5032

PS 2002(4)

POLICY STATEMENT

**Designated Private Delivery Services
and Designated Types of Service**

Purpose: The purpose of this Policy Statement is to publish the list of private delivery services (PDS) that are authorized to deliver returns, claims, statements or other documents ("documents"), or payments, for purposes of the "timely mailing as timely filing/payment" provisions in Conn. Gen. Stat. §12-39aa. The information contained in this Policy Statement is applicable to all taxes administered by the Department of Revenue Services (DRS).

Effective Date: Effective January 10, 2003, for documents or payments that are given by taxpayers to a designated PDS on or after that date. This Policy Statement does not apply to documents or payments that are given by taxpayers to a designated PDS before January 10, 2003, even if such documents or payments are delivered by the designated PDS on or after January 10, 2003.

Statutory Authority: Conn. Gen. Stat. §12-39aa.

Background: Generally, a document is considered filed and a payment is considered made when it is received. Conn. Gen. Stat. §12-39aa provides special rules that apply when a document is required to be filed with or a payment is required to be made to DRS within a prescribed period or on or before a prescribed date. Conn. Gen. Stat. §12-39aa provides that, if any document required to be filed with DRS, or any payment required to be made to DRS, is delivered by the U.S. mail to DRS in a postage prepaid, properly addressed envelope or other appropriate wrapper ("envelope") after the date prescribed by law, the date of the U.S. postmark stamped by the U.S. Postal Service on the envelope in which such document or payment is mailed is considered to be the date of delivery or the date of payment, as long as the document or payment was deposited in the mail in the U.S.

Conn. Gen. Stat. §12-39aa also authorizes DRS to extend the "timely mailing as timely filing/payment" treatment to documents or payments delivered by a designated PDS using a type of delivery service designated by DRS. Where a document or payment is delivered to DRS by a designated PDS using a designated type of service, the date recorded or marked on the document or payment by the designated PDS is treated in the same manner as the date of the U.S. postmark made by the U.S. Postal Service.

List of Designated PDSs and Designated Types of Delivery Service, Effective January 10, 2003: Effective January 10, 2003, and until further notice, the following PDSs are designated PDSs and the following types of delivery service are designated types of delivery service for purposes of Conn. Gen. Stat. §12-39aa:

- **Airborne Express (Airborne):**
 - Overnight Air Express Service
 - Next Afternoon Service
 - Second Day Service
- **DHL Worldwide Express (DHL):**
 - DHL "Same Day" Service
 - DHL USA Overnight
- **Federal Express (FedEx):**
 - FedEx Priority Overnight
 - FedEx Standard Overnight
 - FedEx 2 Day
 - FedEx International Priority
 - FedEx International First
- **United Parcel Service (UPS):**
 - UPS Next Day Air
 - UPS Next Day Air Saver
 - UPS 2nd Day Air
 - UPS 2nd Day Air A.M.
 - UPS Worldwide Express Plus
 - UPS Worldwide Express

Important: The above-listed designated PDSs are not designated with respect to any type of delivery service not listed above. Consequently, the “timely mailing as timely filing/payment” rule of Conn. Gen. Stat. §12-39aa does not apply to any *other* type of delivery service offered by the designated PDSs. Also, these designated PDSs are not permitted by the U.S. Postal Service to deliver items to a DRS Post Office box address. Only the U.S. Postal Service may deliver items to a DRS Post Office box address.

Label Information: When utilizing the services of a designated PDS for purposes of the “timely mailing as timely filing/payment” provisions of Conn. Gen. Stat. §12-39aa, the following address must be inscribed on the label for the delivery of documents or payments to DRS:

**Department of Revenue Services
25 Sigourney Street
Hartford, CT 06106-5032**

Update of List of Designated PDSs and Designated Types of Delivery Service: In general, DRS has accepted those PDSs and types of delivery service that have been designated by the Secretary of the Treasury according to Section 7502 of the Internal Revenue Code. (The current list (effective September 5, 2002, until further notice) of PDSs and types of delivery service that are designated by the Secretary of the Treasury is published in Notice 2002-62, I.R.B. 2002-39, 574.) While DRS will not designate a PDS or type of delivery service that has not been designated by the Secretary of the Treasury, DRS acceptance of PDSs and types of delivery services designated by the Secretary of the Treasury is not automatic. Therefore, when the Secretary of the Treasury publishes a new list to add or remove a designated PDS or designated type of delivery service from the list published in Notice 2002-62, DRS will publish an Announcement (with prospective effect only) indicating whether the addition or removal of a designated PDS or designated type of delivery service by the Secretary of the Treasury has been accepted by DRS for purposes of Conn. Gen. Stat. §12-39aa. DRS retains the power to disqualify a designated PDS or a designated type of delivery service, even if that PDS, or that type of delivery service, has not been removed from the current list of designated PDSs and designated types of delivery service published by the Secretary of the Treasury. In such circumstances, DRS will issue an Announcement (with prospective effect only) indicating the designated PDS or designated type of delivery service that has been disqualified by DRS.

Special Rules for Determining Date Recorded or Marked by a Designated PDS: Section 7502(f)(2)(C) of the Internal Revenue Code requires a designated PDS to either (1) record electronically to its data base the date on which an item was given to the designated PDS for delivery, or (2) mark that date on the cover of the item. Under Conn. Gen. Stat. §12-39aa, the date recorded or the date marked under Section 7502(f)(2)(C) is treated as the postmark date for purposes of Conn. Gen. Stat. §12-39aa.

Where the date is recorded electronically: Airborne, DHL, and UPS record electronically the date on which an item was given to them for delivery. For items that are delivered by one of these three designated PDSs after the due date prescribed by law for such items, the postmark date is presumed to be the day that precedes the delivery date by an amount of time that equals the amount of time it would normally take for an item to be delivered under the terms of the specific type of delivery service used (for example, two days before the actual delivery date for a two-day delivery service).

Taxpayers who wish to prove otherwise will need to show that the date recorded in the electronic database is on or before the due date. For example, a taxpayer could obtain written confirmation, produced and issued by the designated PDS, before the expiration of the period for storing the date recorded in the designated PDS’s electronic database. Taxpayers who wish to maintain this type of proof for their records should request it from the designated PDS before the expiration of that PDS’s data storage period. Airborne, DHL, and UPS have entered into agreements with the I.R.S. that require them to store (electronically or by microfiche) the dates recorded in their electronic data bases for at least six months. Although Airborne, DHL, and UPS may choose to store the dates for more than six months, the agreements do not require them to do so. Prior to the expiration of the data storage period, senders or recipients may obtain information concerning the date recorded to the electronic database by contacting Airborne, DHL, or UPS. The toll-free telephone numbers for these designated PDSs are as follows:

- ♦ Airborne (all designated types of service): 1-800-247-2676
- ♦ DHL “Same Day” Service: 1-800-345-2727
- ♦ DHL USA Overnight: 1-800-225-5345
- ♦ UPS (all designated types of service): 1-800-742-5877

Where the date is marked on the cover: Except as otherwise provided in option 2 under “Special rule for FedEx International Priority and FedEx International First” below, FedEx applies an electronically

generated label to the cover of all items given to FedEx for delivery, including those items that already have an airbill attached. The date on which an item is given to FedEx for delivery is marked on the label. There are two types of labels, each of which is distinguishable from the other. One type of label is generated and applied to an item by a FedEx employee. The other type of label is generated (using computer software and/or hardware provided by FedEx) and applied to an item by the customer. The date that will be treated as the postmark date for purposes of Conn. Gen. Stat. §12-39aa is determined under the following rules:

- If an item has a label generated and applied by a FedEx employee, the date marked on that label is treated as the postmark date for purposes of Conn. Gen. Stat. §12-39aa, regardless of whether the item also has a label generated and applied by the customer, **or**
- If an item has a label generated and applied by the customer, the date marked on that label is treated as the postmark date for purposes of Conn. Gen. Stat. §12-39aa, if the item is received within the normal delivery time. (Normal delivery time is one day for FedEx Priority Overnight and FedEx Standard Overnight, or two days for FedEx 2 Day.) If an item is not delivered within the normal delivery time, the person required to file the document or to make the payment must establish (1) that the item was actually either given to, or picked up by, a FedEx employee on or before the due date and (2) the cause of the delay in delivery of the document or payment. The information recorded electronically to the data base of FedEx (in the regular course of its business) may be used to show that the item was actually given to, or picked up by, a FedEx employee on or before the due date when an item has a label generated and applied by a customer, or when an item has a label generated and applied by a FedEx employee, but the date is illegible or otherwise unavailable.

Special rule for FedEx International Priority and FedEx International First: For FedEx International Priority and FedEx International First, FedEx will either:

1. Apply a label to the cover of an item given to FedEx for delivery, with the date on which the item was given to FedEx marked on the label. If FedEx applies a label to the cover of an item given to FedEx for delivery, with the date on which the item was given to FedEx marked on the label, the rules discussed above in “Where the date is marked on

the cover” apply to determine the postmark date of the item, **or**

2. Record electronically the date on which the item was given to FedEx for delivery. If FedEx records electronically the date on which the item was given to FedEx for delivery, the rules discussed above in “Where the date is recorded electronically” apply to determine the postmark date of the item. Prior to the expiration of the data storage period, senders or recipients may obtain information concerning the date recorded to the electronic data base by contacting FedEx at the following toll-free telephone number: 1-800-463-3339.

Effect on Other Documents: This Policy Statement modifies and supersedes **Special Notice 99(14)**, *Designated Private Delivery Services* and **Announcement 2001(9)**, *Designated Private Delivery Services and Designated Types of Service*, which may not be relied upon on or after the date of issuance of this Policy Statement.

Effect of This Document: A Policy Statement is a document issued by DRS that explains in depth a current position, policy, or practice affecting the tax liability of taxpayers.

For Further Information: Call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

Forms and Publications: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to electronically file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the internet or telephone. Visit the DRS Web site at: **www.drs.state.ct.us** and click on *Business Taxes Fast File Program*
 - **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web Site at: **www.drs.state.ct.us** and click on *Income Tax Web Filing*.
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Designated Private Delivery Services
All Taxes
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